

EXHIBIT A



Entered on Docket
July 20, 2007

A handwritten signature in dark ink, appearing to read "Linda B. Riegle".

Hon. Linda B. Riegle
United States Bankruptcy Judge

LEWIS AND ROCA LLP

3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320

Susan M. Freeman AZ State Bar No. 004199
Email: sfreeman@lrlaw.com
Rob Charles NV State Bar No. 006593
Email: rcharles@lrlaw.com

Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

USA CAPITAL REALTY ADVISORS,
LLC,

USA CAPITAL DIVERSIFIED TRUST
DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED
FUND, LLC,

USA SECURITIES, LLC,

Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

Affecting:

☐ All Cases

or Only:

☒ USA Commercial Mortgage Company

☐ USA Capital Realty Advisors, LLC

☐ USA Capital Diversified Trust Deed Fund, LLC

☐ USA Capital First Trust Deed Fund, LLC

☐ USA Securities, LLC

**ORDER APPROVING STIPULATION AND SUSTAINING THIRTY-FIRST
OMNIBUS OBJECTION RE PROOFS OF CLAIM OF
THE WALLS FAMILY TRUST**

The Stipulation Re Proofs of Claim of the Walls Family Trust Listed in Thirty-First Omnibus Objection to Proofs of Claim Filed as Secured [DE 4180] came before the Court for consideration, no notice being necessary and good cause appearing, it is

ORDERED:

- Approving the Stipulation Re Proofs of Claim of the Walls Family Trust Listed in Thirty-First Omnibus Objection to Proofs of Claim Filed as Secured;
- Sustaining the Thirty-First Omnibus Objection and reclassifying Claim Nos: 10725-00396 in the amount of \$100,000.00; 10725-00397 in the amount of \$50,000.00; 10725-00398 in the amount of \$200,000.00; 10725-00399 in the amount of \$200,000.00; and 10725-00400 in the amount of \$200,000.00 filed by the Walls Family Trust as general unsecured non-priority claims;
- Reserving the right of the USACM Trust to further object to the claims, whether or not the subject of the Objection, for allowance and or distribution purposes on any other grounds.

We Reserve the same Right.
JFW

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PREPARED AND SUBMITTED:

LEWIS AND ROCA LLP

By: /s/ RC (#0006593)
Susan M. Freeman
Rob Charles
Attorneys for USACM Liquidating Trust

1 APPROVED/DISAPPROVED
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APPROVED/DISAPPROVED

Ellen Walls, Trustee